COMPTROLLER'S OFFICE, BANGALORE.

SUBJECT.—**Method of Drawing and Accounting of Funds Required by the Military Department.**

To

Circular T. A. D. (B) No. 195—Est., dated 24th April 1931.

(1) All Drawing and Disbursing Officers of the Military Department.
(2) All Treasury Officers.

With reference to Government Order No. Fl. 7450-2—G. F. 169-30-1, dated 31st March 1931, directing the abolition of the Financial Branch of the Military Department from 1st May 1931 and the transfer of the audit work to the Comptroller's Office, the following instructions are issued regarding the drawing and accounting of the funds required by the Military Department, for adoption from 1st *May* 1931 :—

(1) All bills of the Military Department that were hitherto being audited by the Financial Branch will be audited by the Comptroller's Office and all bills, correspondence, etc., hitherto addressed to the Chief Commandant, Financial Branch, will be addressed to the Comptroller.

(2) The existing system of payment of bills by cheques issued by the Financial Assistant will cease from 1st May 1931, and the procedure of drawing funds, on bills from the treasuries followed by all civil departments (*Vide* Chapters I to VII of Mysore Civil Account Code Volume I) and that was being followed by the Military Department prior to the formation of the Financial Branch will be adopted. The cheques drawn till the end of April 1931, but presented for encashment on and after 1st May 1931, may however be honoured at the treasuries, the paid cheques being sent to the Comptroller with the monthly accounts.

(3) At present all bills of the Military Department are subject to pre-audit. From 1st May 1931, the salary and establishment bills of the units outside Bangalore will be cashed at the Treasuries by the Drawing Officers (*Vide* Appendix II, Mysore Civil Account Code, Volume I), and will be subject to post-audit in the Comptroller's Office. The bills of the Chief Commandant's Office and those of the units located at Bangalore will be submitted to the Comptroller for pre-audit. The salary bills of Gazetted Officers for April 1931 will be supported by Last Pay Certificates issued by the Financial Assistant to the Chief Commandant. The same procedure will be followed in respect of Travelling Allowance bills also except that the bills will be got countersigned by the Chief Commandant before presentation at the treasury.

(4) As regards contingencies and other charges, the unit officers will meet expenditure (petty items) from the imprests they now hold and recoup the amount by drawing funds from the Treasuries on Abstract Contingent bills or Detailed Contingent bills as the case may be as indicated below :—

(*a*) The unit Officers at Bangalore will draw funds on detailed contingent bills duly countersigned by the Chief Commandant and pre-audited by the Comptroller's Office.

(*b*) The Officers outside Bangalore (specified on pages 57 and 58 of Appendix IX, Mysore Civil Account Code, Volume I) will draw funds on Abstract Contingent bills in accordance with the procedure detailed in Chapter VI, Mysore Civil Account Code, Volume 1, (Article 107) and for funds so drawn detailed contingent bills will be sent to the Audit Office, duly countersigned by the Chief Commandant in accordance with the prescribed rules.

(*c*) All contractors' bills that cannot be met out of the imprest, and all bills for permanent or temporary withdrawals from Provident Fund and Remount Fund will be sent to the Comptroller for pre-audit, duly countersigned by the Chief Commandant.

(*d*) Bills for payments exceeding Rs. 25 to firms outside the State and for payments for supplies of ammunitions, etc., from the Arsenal authorities, will also be sent to the Comptroller for pre-audit. The present system of sending requisitions to the State Huzur Treasury for arranging for such payments will cease.

(5) Bills on account of advances of Travelling Allowance will be dealt with in the same way as Travelling Allowance bills. Bills on account of advances of pay and other special recoverable advances will be drawn directly from the Treasury, attaching thereto the original orders of the sanctioning authority (Article 10 (*b*) (4) M. C. A. C. Volume I).

(6) All bills for amounts due by the Military Department to other departments of Government, except the Electrical Department, for supplies and services will in future be adjusted by book transfer in the Comptroller's Office and the procedure detailed in Articles 120 and 121 M. C. A. C. Volume 1 should be followed in such cases. The same procedure will be followed in respect of dues to the Military Department by other departments.